

**C. Amendments to the Specification:**

On page 1, please amend the first paragraph of **BACKGROUND OF THE INVENTION** as follows:

With the high cost of mattresses, more and more people were attempting to find a good foam mattress topper to add comfort to their existing mattress and thereby obviate the need for a new mattress. The thickness of the topper is usually between one and four inches. Over four inches would be too high to fit an existing bed, and less than one inch would not provide enough material to provide the needed comfort needed. Toppers are typically fabricated from several variations of latex, polyurethane, and memory foams of differing [internal linear density] indentation load deflection (ILD) and weight.